

**Filing Status** ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS)  
☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial <b>Ronald E</b>	Last name <b>Jones</b>	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial <b>Laura M</b>	Last name <b>Newman</b>	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED]		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see inst. & check here ▶ <input type="checkbox"/>		

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien  
**You:** ☐ Were born before January 2, 1955 ☐ Are blind  
**Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) check if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

<b>Standard Deduction</b> • Single or Married filing separately, \$12,200 • Married filing jointly or Qualifying widow(er), \$24,400 • Head of household, \$18,350 • If you checked any box under Standard Deduction, see instructions.	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	
	<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	
	<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	
	<b>4a</b> IRA distributions . . . . .	<b>4a</b>	
	<b>c</b> Pensions and annuities . . . . .	<b>4c</b>	
	<b>5a</b> Social security benefits . . . . .	<b>5a</b>	
	<b>b</b> Taxable interest . . . . .	<b>2b</b>	
	<b>b</b> Ordinary dividends . . . . .	<b>3b</b>	
	<b>b</b> Taxable amount . . . . .	<b>4b</b>	
	<b>d</b> Taxable amount . . . . .	<b>4d</b>	97,234
<b>b</b> Taxable amount . . . . .	<b>5b</b>		
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . ▶ <input type="checkbox"/>	<b>6</b>		
<b>7a</b> Other income from Schedule 1, line 9 . . . . .	<b>7a</b>	(4,168)	
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . . ▶	<b>7b</b>	93,066	
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .	<b>8a</b>	0	
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . . ▶	<b>8b</b>	93,066	
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>9</b>	24,400	
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A. . .	<b>10</b>		
<b>11a</b> Add lines 9 and 10 . . . . .	<b>11a</b>	24,400	
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .	<b>11b</b>	68,666	

**12a Tax** (see instructions). Check if any from:1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐ **12a** 7,853b Add Schedule 2, line 3, and line 12a and enter the total **12b** 7,853**13a** Child tax credit or credit for other dependents **13a**b Add Schedule 3, line 7, and line 13a and enter the total **13b** 0**14** Subtract line 13b from line 12b. If zero or less, enter -0- **14** 7,853**15** Other taxes, including self-employment tax, from Schedule 2, line 10 **15****16** Add lines 14 and 15. This is your **total tax** **16** 7,853**17** Federal income tax withheld from Forms W-2 and 1099 **17** 9,369**18** Other payments and refundable credits:a Earned income credit (EIC) **18a**b Additional child tax credit. Attach Schedule 8812 **18b**c American opportunity credit from Form 8863, line 8 **18c**d Schedule 3, line 14. **18d**e Add lines 18a through 18d. These are your **total other payments and refundable credits** **18e****19** Add lines 17 and 18e. These are your **total payments** **19** 9,369**Refund****20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid** **20** 1,516**21 a** Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here ☐ **21a**Direct deposit?  
See  
instructions.b Routing number  **c** Type: ☐ Checking ☐ Savingsd Account number **22** Amount of line 20 you want **applied to your 2020 estimated tax**. **22** 1,516**Amount You Owe****23** **Amount you owe**. Subtract line 19 from line 16. For details on how to pay, see instructions. **23** 0**24** Estimated tax penalty (see instructions) **24****Third Party Designee**Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below.☐ No(Other than  
paid preparer)Designee's  
name ▶Phone  
no. ▶Personal identification  
number (PIN) ▶**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity  
Protection PIN, enter it here  
(see inst.) Joint return?  
See instructions.  
Keep a copy for  
your records.Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an  
Identity Protection PIN, enter it here  
(see inst.) Phone no. Email address **Paid Preparer Use Only**

Preparer's signature

Date

PTIN

Check if:

Preparer's name **Kelly Farmer CPA**Phone no. ☒ 3rd Party DesigneeFirm's name ▶ **Kelly Farmer CPA**☒ Self-employedFirm's address ▶ Firm's EIN ▶ **91-1277931**

**SCHEDULE 1**  
(Form 1040 or 1040-SR)

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

► Attach to Form 1040 or 1040-SR.

► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Ronald E Jones & Laura M Newman

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	(4,168)
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	(4,168)

**Part II Adjustments to Income**

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN. ►		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a	22	0

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Schedule 1 (Form 1040 or 1040-SR) 2019

**SCHEDULE C**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **09**

Name of proprietor

**Ronald E Jones**

Social security number (SSN)

**B** Enter code from instructions

**A** Principal business or profession, including product or service (see instructions)

**consulting**

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN) (see instr.)

**E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . . . . ☒ Yes ☐ No

**H** If you started or acquired this business during 2019, check here. . . . . ☐ Yes ☐ No

**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ Yes ☐ No

**J** If "Yes," did you or will you file required Forms 1099? . . . . . ☐ Yes ☐ No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . .	<input type="checkbox"/>	<b>1</b>	<b>0</b>
<b>2</b> Returns and allowances . . . . .		<b>2</b>	<b>0</b>
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	<b>0</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .		<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3. . . . .		<b>5</b>	<b>0</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	<b>0</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	<b>1,160</b>	<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	<b>2,718</b>
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a. . . . .	<b>28</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>				<b>(3,878)</b>
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> , (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040 or 1040-SR) 2019

SSN

\_\_\_\_\_

33	Method(s) used to value closing inventory:    a <input type="checkbox"/> Cost                      b <input type="checkbox"/> Lower of cost or market                      c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation. . . . .	35
36	Purchases less cost of items withdrawn for personal use . . . . .	36
37	Cost of labor. Do not include any amounts paid to yourself . . . . .	37
38	Materials and supplies . . . . .	38
39	Other costs . . . . .	39
40	Add lines 35 through 39 . . . . .	40
41	Inventory at end of year . . . . .	41
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	42

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 01-01-2015

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business 2,000 b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

45 Was your vehicle available for personal use during off-duty hours? . . . . . ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☒ Yes ☐ No

47a Do you have evidence to support your deduction? . . . . . ☒ Yes ☐ No

b If "Yes," is the evidence written? . . . . . ☒ Yes ☐ No

[illegible]

<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>	
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**SCHEDULE C**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **09**

Name of proprietor

**Laura M Newman**

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)

**film production**

**B** Enter code from instructions

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN) (see instr.)

**E** Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . . . . ☒ Yes ☐ No

**H** If you started or acquired this business during 2019, check here. . . . . ☐ Yes ☐ No

**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ Yes ☐ No

**J** If "Yes," did you or will you file required Forms 1099? . . . . . ☐ Yes ☐ No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . .	<input type="checkbox"/>	<b>1</b>	<b>0</b>
<b>2</b> Returns and allowances . . . . .		<b>2</b>	<b>0</b>
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	<b>0</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .		<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3. . . . .		<b>5</b>	<b>0</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	<b>0</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	<b>290</b>	<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	
<b>18</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a. . . . .	<b>18</b>	<b>290</b>	<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>(290)</b>	<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>27b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>(290)</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040 or 1040-SR), line 3</b> , (or <b>Form 1040-NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040 or 1040-SR) 2019



Form **8829**Department of the Treasury  
Internal Revenue Service (99)**Expenses for Business Use of Your Home**► **File only with Schedule C (Form 1040 or 1040-SR). Use a separate Form 8829 for each home you used for business during the year.**► **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

Your social security number

**Ronald E Jones****Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	320
2	Total area of home	2	1,820
3	Divide line 1 by line 2. Enter the result as a percentage	3	17.58%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	17.58%

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions)	8	(3,878)
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	
24	Multiply line 23, column (b), by line 7	24	
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> (see instructions)	35	
36	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	

**Part III Depreciation of Your Home**

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

**Part IV Carryover of Unallowed Expenses to 2020**

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

**For Paperwork Reduction Act Notice, see your tax return instructions.**

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Form **8829** (2019)